

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

-v.-

KINGSLEY UCHELUE UTULU,
Defendant.

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:
SEALED SUPERSEDING
INDICTMENT

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S1 23 Cr.
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S.R. x 22 CRIM 364

COUNT ONE
(Conspiracy to Commit Computer Intrusions)

The Grand Jury Charges:

1. From at least in or about 2019 through at least in or about 2021, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, willfully and knowingly combined, conspired, confederated, and agreed together and with each other to commit offenses against the United States, to wit, computer intrusion offenses, in violation of Title 18, United States Code, Sections 1030(a)(2)(C) and 1030(a)(4).

2. It was a part and an object of the conspiracy that KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, would and did intentionally access a computer without authorization and exceed authorized access, and thereby would and did obtain information from a protected computer, for purposes of commercial advantage and private financial gain, and the value of the information obtained would and did exceed \$5,000, in violation of Title 18, United States Code, Sections 1030(a)(2)(C) and 1030(c)(2)(B)(i) and (iii).

3. It was further a part and an object of the conspiracy that KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, knowingly and with the intent to defraud, would and did access a protected computer without authorization, and exceed authorized access, and by means of such conduct further the intended fraud and obtain anything of value, in violation of Title 18, United States Code, Sections 1030(a)(4) and 1030(c)(3)(A).

Overt Act

4. In furtherance of the conspiracy and to effect the illegal objects thereof, the following overt act, among others, was committed in the Southern District of New York and elsewhere:

a. In or about May 2021, members of the conspiracy sent a spearphishing email to an employee of a Manhattan-based tax preparation business (“Tax Business-1”), which caused Accounting Firm-1’s computer systems to be infected with malicious software.

(Title 18, United States Code, Section 371.)

COUNT TWO
(Conspiracy to Commit Wire Fraud)

The Grand Jury further charges:

5. From at least in or about 2019 through at least in or about 2022, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, willfully and knowingly combined, conspired, confederated, and agreed together and with each other to commit wire fraud, in violation of Title 18, United States Code, Section 1343.

6. It was a part and object of the conspiracy that KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, knowingly having devised and intending to devise

a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, would and did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, UTULU and others agreed to engage in a scheme to file false tax returns with federal and state tax authorities using stolen identity information they had obtained from Tax Business-1, among others, in order to fraudulently obtain tax refunds, which scheme involved the use of interstate wires into and out of the Southern District of New York.

(Title 18, United States Code, Section 1349.)

COUNT THREE
(Wire Fraud)

The Grand Jury further charges:

7. From at least in or about 2019 through at least in or about 2022, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, knowingly having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, UTULU and others engaged in a scheme to file false tax returns with federal and state tax authorities using stolen identity information they had obtained from Tax Business-1, among others, in order to fraudulently obtain tax refunds, which scheme involved the use of interstate wires into and out of the Southern District of New York.

(Title 18, United States Code, Sections 1343 and 2).

COUNT FOUR
(Conspiracy to Commit Wire Fraud)

The Grand Jury further charges:

8. From at least in or about 2020 through at least in or about 2023, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, willfully and knowingly combined, conspired, confederated, and agreed together and with each other to commit wire fraud, in violation of Title 18, United States Code, Section 1343.

9. It was a part and object of the conspiracy that KINGSLEY UCHELUE UTULU, the defendant, and others known and unknown, knowingly having devised and intending to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, would and did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, in violation of Title 18, United States Code, Section 1343, to wit, UTULU and others agreed to engage in a scheme to defraud victims through false statements and representations that led these victims to make investments in what they believed were valuable standby letters of credit when, in truth and in fact, these standby letters of credit did not exist, and UTULU and others stole the victims' money for their own benefit, which scheme involved the use of interstate wires into and out of the Southern District of New York.

(Title 18, United States Code, Section 1349.)

COUNT FIVE
(Wire Fraud)

The Grand Jury further charges:

10. From at least in or about 2020 through at least in or about 2023, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, knowingly having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, UTULU and others engaged in a scheme to defraud victims through false statements and representations that led these victims to make investments in what they believed were valuable standby letters of credit when, in truth and in fact, these standby letters of credit did not exist, and UTULU and others stole the victims' money for their own benefit, which scheme involved the use of interstate wires into and out of the Southern District of New York.

(Title 18, United States Code, Sections 1343 and 2.)

COUNT SIX
(Aggravated Identity Theft)

The Grand Jury further charges:

11. From at least in or about 2019 through at least in or about 2022, in the Southern District of New York and elsewhere, KINGSLEY UCHELUE UTULU, the defendant, knowingly transferred, possessed, and used, without lawful authority, a means of identification of another person, during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), and aided and abetted the same, to wit, UTULU transferred, possessed, and

used, and aided and abetted the transfer, possession and use of the names and other identifying information of individuals in relation to the wire fraud offenses charged in Counts Two and Three of this Indictment.

(Title 18, United States Code, Sections 1028A(a)(1), (b), & (c)(5), and 2.)

FORFEITURE ALLEGATIONS

12. As a result of committing the computer fraud offense alleged in Count One of this Indictment, KINGSLEY UCHELUE UTULU, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 1030(i), any and all property, real or personal, constituting or derived from, any proceeds obtained directly or indirectly, as a result of said offense, and any and all personal property that was used or intended to be used to commit or to facilitate the commission of said offense, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

13. As a result of committing the wire fraud offenses alleged in Count Two through Five of this Indictment, KINGSLEY UCHELUE UTULU, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all property, real and personal, which constitutes or is derived from proceeds traceable to the commission said offenses, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offenses.

Substitute Assets Provision

14. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or has been commingled with

other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of the defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Sections 981 & 1030;
Title 21, United States Code, Section 853; and
Title 28, United States Code, Section 2461.)


FOREPERSON


DAMIAN WILLIAMS
United States Attorney